

**U.S. CUSTOMS SERVICE  
OFFICE OF STRATEGIC TRADE  
REGULATORY AUDIT DIVISION**

**IMPORTER DOCUMENTS REQUESTED  
DURING A COMPLIANCE ASSESSMENT**

- 1. Financial Statements**
  - A. Audited financial statements
  - B. The most recent U.S. Security and Exchange filings of Forms 10-K and 10-Q
- 2. Accounting Books and Records**
  - A. General ledger and trial balance
  - B. Chart of accounts
  - C. Purchase journal
  - D. Accounts payable journal
  - E. Payment records such as bank statements, letters of credit, wire transfers, etc.
  - F. Receiving logs and inventory records
- 3. Customs entry Documents and Records**
- 4. Supporting Documentation for Customs Transactions**
  - A. Correspondence files pertaining to imported merchandise
  - B. Purchase orders, bills of lading, commercial invoices, and receiving documents concerning purchases of imported merchandise
  - C. Imported merchandise listings including part number catalogs with descriptions, part numbers, and similar information
  - D. Invoices, payment records and documents supporting payments for assists, commissions, merchandise purchases, transportation costs, and all other payments associated with imports
- 5. Contracts**
  - A. Buying and selling agency agreements
  - B. Royalty and license fee contracts and/or agreements
  - C. Purchase contracts and agreements establishing imported merchandise prices
  - D. Contracts and/or agreements for payments to foreign companies for expenses other than imported merchandise, such as management fees, research and development, tooling, etc.
- 6. Any Other Documents Directly or Indirectly Related to the Importation of Merchandise**